



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2017 Biennium

Bill #	HB0417	Title:	Revise tax lien, sale, and title provisions re primary residence tax delinquency
Primary Sponsor:	Jacobson, Tom	Status:	As Introduced

- ☒ Significant Local Gov Impact
 ☐ Needs to be included in HB 2
 ☐ Technical Concerns
☐ Included in the Executive Budget
 ☐ Significant Long-Term Impacts
 ☐ Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>	<u>FY 2018 Difference</u>	<u>FY 2019 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	\$0	\$0	\$0	\$0

Description of fiscal impact: HB 417 revises the processes involved in the sale of a tax lien and issuance of a tax deed for delinquent taxes must take when the property is a principal residence. HB 417 requires additional notification procedures for a tax lien sale when the sale is related to a principal residence. This legislation has no fiscal impact to the state as these functions are handled at the local level.

FISCAL ANALYSIS

Effect on County or Other Local Revenues or Expenditures:

- The changes required by this bill could impose additional operational costs for counties with changed procedures for County Treasurers' and sheriffs.

Sponsor's Initials

Date

Budget Director's Initials

Date